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WITHOUT DEFENSE

The system of tax assessment prevailing in Tennessee for some years has been a travesty on sound business methods, rank in its injustice and inequality and a disgrace to the commonwealth that in this second decade of twentieth century permitted it so long to exist.

Some of Governor Roberts political enemies and some of the accustomed tax-dodgers who have been for the first time properly assessed are endeavoring through misrepresentation and twisted statements to make it appear that the correction of this evil wrought by the new assessment law has done injury to someone or some class, but none has the temerity to defend the old hodge-podge arrangement that brought the finance of the State into dangerous tangle and did gross injustice to many taxpayers.

That old system was utterly rotten. That may be a degree inelegant, but it is a good old Saxon word with a meaning that fits the case better than the milder Latin derivations of like import. In no two counties and in hardly any two civil districts of the same county, was there any uniformity of assessment and gross irregularity everywhere prevailed. Some of the revelations of this fact made by the recent investigation were positively grotesque and shameful in the fraud that was practiced. No one can deny these facts; they rest on adequate proof and have become matter of common knowledge.

The constitutional requirement that property shall be assessed at the full value was utterly disregarded and assessments in few instances approached the market price of property assessed.

It was not real estate alone that was under-assessed. Big corporations were among the delinquents and the largest losses to the State were from that source.

At the end of every biennial period it was found that the deficit in the State treasury increased and the interest-bearing bonded debt a burden inherited from the inefficient past and that should long ago have been extinguished, every year grew larger because of the money that had to be borrowed to take the place of current revenue lost by the evil system of assessments.

Besides this, the State was falsely advertised to the world as impoverished. Its taxable values were put down as among the smallest in the Union while its tax rate was high. Incalculable injury must have been done the State by

these ill founded statistics that the outside world took to be honest.

No one is going to attempt to defend this ruinous and disgraceful old system any more than they will such abominations as history relates existed in France prior to the great revolution in that country in the latter years of the eighteenth century, or the system in lands of ancient times where tax-gatherers were sharks who purchased the privilege of collection from the Government. This old Tennessee system was utterly indefensible; the reform had to come, and it has been accomplished.

When the present assessment plan was begun there was an attempt to prejudice the agricultural population of the State against it with the entirely baseless allegation that it was intended to place the burden of taxation on farm lands. No farmer is going to have his taxes increased under the present assessment law who paid on as much as one-third the valuation of his land under the old law. The rate of taxation, it has been estimated, will be reduced from 70 cents to 20 cents on the hundred dollars and the amount of taxes paid will be less for all farmers who formerly paid taxes on even an approximate valuation of their land. The farmers who were at first prejudiced by false stories are beginning to see the matter in the true light. The business men in city and country see clearly the great advantage of the new system and the value of the new improvement it has wrought. But the politician—the "scurvy politician" of whom Shakespeare wrote—we have always with us and sporadic cases are developed here and there that come of his infection. These are evidenced by charges that Governor Roberts has done great wrong in reforming the deplorable condition of tax assessments. They can't any way approximate the truth and show that what they say is so; none of them will be so bold as to attempt any defense of the old system, and none can suggest a better remedy than the one applied.

It may be taken as assured that the old proverb that says reforms never go backward will hold good in this case. There will be no return to the loose and evil practice of tax assessments that have plagued the State in past years and no other system that will serve the State's needs with less burden on the people than that Governor Roberts has been instrumental in inaugurating will be devised.

The Governor and those associated with him in reforming the assessment laws could have had no possible motive of a selfish or sinister character in what was done.

The necessity for what was done was plain enough and its benefits will be amply proved by its operation. The critics of the new assessment law are butting their heads against a stone wall. There is not much of anything inside their heads susceptible to injury and the wall will not be affected by the butting.—Nashville Banner.

HUGE PROFITS ARE MADE IN COFFEE

Washington, February 10.—A profit of one hundred and fifty per cent on coffee is being divided between wholesalers and retailers in this country, according to reports on imports and prices by the department of commerce and labor.

According to department of commerce figures the United States during 1919 imported 1,235,532,102 pounds of coffee, for which was paid \$239,400,700 an average of 19 3-10 cents a pound. Figures gathered by the bureau of labor statistics show that during the same period this coffee was imported, retailers charged an average of 47 4-5 cents a pound to consumers.

Very little coffee is produced within the country and practically all sold is imported.

Compared with the price of coffee sold at retail in 1918 consumers today are paying exactly seventeen cents more a pound.

Against this wide variance of buying and selling prices, coffee wholesalers charge there must be included increased shipping rates. While the average price per pound charged consumers was 47 3-10 cents, several cities paid more than half a dollar a pound.

According to the bureau of labor statistics, retail prices in 1919 charged in the following leading cities were:

Boston, 52 7/8; Cleveland, 40.6; Pittsburgh, 50; Detroit, 49; Chicago, 44.8; Denver, 49.8; Los Angeles, 45; New York, 45 1/2; Seattle, 48 2/3; and Washington D. C., 46 7/8.

WANTED.

All kinds of lumber, green and dry. We can handle all grades, lengths and thickness in the same car. Also want inspector to buy and ship for us on commission.

J. H. MOORE LUMBER CO.,
Corinth, Miss

Many farmers, dissatisfied with their lot, are planning to abandon the old homestead and go to the city to live. This should be the opportunity for the many city residents who have been planning and yearning for the time when they could leave the racking, unsatisfying city and go out into the country where there is real life.—Chicago Times Herald.

WIT AND HUMOR.

Johnny and his mother were dining with a friend. The first course was chicken soup with macaroni in it. The hostess watched Johnny as he sat quietly gazing into his plate. Finally she asked, "Why don't you eat your soup, Johnny?"

"I don't care for it, please, ma'am."

"But your mamma's said you liked chicken soup."

"I like mamma's chicken soup, but she don't put windpipes in it."

"How would you like to sign up with me for a life game?" was the way a baseball fan proposed.

"I'm agreeable," replied the girl. "Where's your diamond?"

"Father," asked the small boy, of an editor, "is Jupiter inhabited?"

"I don't know, my son," was the truthful answer.

"Father, are there any sea serpents?"

"I don't know, my son."

"Father, what does the North Pole look like?" But, alas! again the answer, "I don't know, my son."

At last, in desperation, he inquired with withering emphasis:

"Father, how ever did you get to be an editor?"—Mutual Magazine.

"Your Honor," said the arrested chauffeur, "I tried to warn the man, but the horn wouldn't work."

"Then why didn't you slacken speed rather than run over him?"

A light seemed to dawn on the prisoner.

"That's one on me," he answered.

"I never thought of that."—Case and Comment.

Pat had gone back to Ireland and was telling about New York.

"Have they such tall buildings in America as they say, Pat?" asked the parish priest.

"Tall buildings ye ask, sur?" replied Pat. "Faith, sur, the last one I worked on we had to lay on our stomachs to let the moon pass."—Atlanta Journal.

While you should read in a good daily paper what is going on in the world at large, it is no less your duty to read your home news.

Cholly—Your daughter is all the world to me.

Gotrex—Take her, and with my blessing.

Cholly (to himself)—Gee whiz! I got that so easy I wish I had asked for more.—Detroit News.

Father—What does the teacher say about your poor arithmetic work?

Willie—She says she'd rather you wouldn't help me with it.

COUNTY NEWS BY REPORTERS

CLAUD.

A mad dog was killed in this locality Sunday.

Bill Vester, who has been sick, is better at this writing.

Sam Doty and wife visited near Pleasant Ridge Sunday.

Mrs. Sallie Mathis is visiting friends in Perry County.

Robert L. Guynn of Sulphur Springs was here Saturday.

Granville Rushing of Whitton, Ark., is visiting relatives here.

Robert Berry and wife visited relatives on Harmon Creek Sunday.

Olava Blanks and wife visited relatives on Sulphur Creek last week.

Toad Mathis and Freeman Holland were at Danville one day last week.

Miss Estell Greene of Humphreys County has been visiting friends here.

SAWYER'S MILL.

Measles are plentiful in this locality.

Claud Hatley of Missouri was here recently.

J. J. Cole is reported on the list of sick this week.

Leonard Greer of Walnut Ridge was here Saturday.

Guy Coleman of Hickory Flat was here Saturday.

Mrs. C. P. Marchbanks of Garfield was here Friday.

William Jordan is convalescing from his recent injuries.

Jim Crossnoe of Post oak was here on business Friday.

Miss Mary Jordan was the weekend guest of Mrs. Docia Ward.

L. G. Jordan and family have moved here from Cowell's Chapel.

Dewey Hicks of Missouri has been visiting his aunt, Mrs. Docia Jordan.

Dewey Lashlee and family of Shuck Switch, Ky., spent the weekend here.

Lee Wynn and wife of Jackson are visiting relatives near here this week.

Miss Delores Jordan has been visiting her aunt, Mrs. Ada Cole, at Hickory Flat.

Misses Mattie and Theo Jordan spent the week-end with their aunt, Mrs. Elvie Jordan.

Elbert Hicks and wife recently visited the former's parents Mr. and Mrs. E. C. Hicks.

Miss Annie Hollingsworth was the Sunday afternoon guest of Misses Mary and Mattie Jordan.

Adolphus Kee and Miss Vera Norden of Cross Roads were married late Friday afternoon at the home of Justice Hollingsworth.

WATCH THIS PAPER NEXT WEEK

The great land sale of 800 acres belonging to Kincannon, Peeler and Melton, situated near Hollow Rock Junction, has been contracted to Holladay & Presson and the W. R. Manley Land and Auction Company for auction.

This is conceded to be the best plat of rich bottom land in Benton or Carroll County. It is worth your consideration.

More details will be given later. Watch for them.